

Abstract**MAGNETIC TAGGING**

Articles are magnetically tagged by a spatial distribution of passive magnetic elements. Each such magnetic element comprises a layer of soft magnetic material characterised by high permeability, low coercivity and a non-linear B-H characteristic, and formed as a discrete region of such material. Each such magnetic element also has at least one second layer of magnetic material capable of being permanently magnetised at least in a region adjacent the first layer to provide a magnetic bias for the magnetic element. The bias of individual such magnetic elements in the spatial distribution and the particular spatial nature of the distribution enables the article to be magnetically encoded.